



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COON VALLEY MUNICIPAL WATER UTILITY

Principal Office: 205 ANDERSON ST
P.O. BOX 129
COON VALLEY, WI 54623-0129

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COON VALLEY MUNICIPAL WATER UTILITY**Utility Address:** 205 ANDERSON ST

P.O. BOX 129

COON VALLEY, WI 54623-0129

When was utility organized? 1/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOHN P OLSON**Title:** ADMINISTRATOR**Office Address:**

205 ANDERSON ST

P.O. BOX 129

COON VALLEY, WI 54632-0129

Telephone: (608) 452 - 3168**Fax Number:** (608) 452 - 3242**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WILLIAM J. SHERRY**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54601

Telephone: (608) 788 - 2181 EXT**Fax Number:** (608) 788 - 3162**E-mail Address:** bill@eacpas.psemail.com

President, chairman, or head of utility commission/board or committee:

Name: MIKE JOHNSON**Title:** CHAIRMAN**Office Address:**

207 LA FOLLETTE

P.O. BOX 214

COON VALLEY, WI 54623-0214

Telephone: (608) 452 - 3168**Fax Number:** (608) 452 - 3242**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WILLIAM J. SHERRY**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54601

Telephone: (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** bill@eacpas.psemail.com**Date of most recent audit report:** 1/23/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: MR MARC DAHLEN**Title:** OPERATOR IN CHARGE**Office Address:**

205 ANDERSON ST

P.O. BOX 129

COON VALLEY, WI 54623-0129

Telephone: (608) 452 - 3168**Fax Number:** (608) 452 - 3242**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MIKE JOHNSON

KEN PHILLIPS

JEROME RYBARCZYK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	122,655	117,975	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,497	50,031	2
Depreciation Expense (403)	24,872	24,134	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,560	26,590	5
Total Operating Expenses	95,929	100,755	
Net Operating Income	26,726	17,220	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,726	17,220	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,278	23,002	9
Miscellaneous Nonoperating Income (421)	0	40	10
Total Other Income	21,278	23,042	
Total Income	48,004	40,262	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	48,004	40,262	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,233	42,974	13
Amortization of Debt Discount and Expense (428)	82	82	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	42,315	43,056	
Net Income	5,689	(2,794)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	225,325	228,119	19
Balance Transferred from Income (433)	5,689	(2,794)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	231,014	225,325	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	8,700	4
INTEREST INCOME - TIF ADVANCE	12,578	5
Total (Acct. 419):	21,278	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	122,655	0	0	0	122,655	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	122,655	0	0	0	122,655	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,268,827	1,246,357	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	226,573	201,939	2
Net Utility Plant	1,042,254	1,044,418	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	222,219	209,640	5
Other Investments (124)	0	0	6
Special Funds (125)	104,032	99,098	7
Total Other Property and Investments	326,251	308,738	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,438	18,041	8
Temporary Cash Investments (132)	58,165	56,833	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,342	38,563	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,369	707	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		749	17
Total Current and Accrued Assets	102,314	114,893	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,277	2,359	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,277	2,359	
Total Assets and Other Debits	1,473,096	1,470,408	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	231,930	231,930	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	231,014	225,325	23
Total Proprietary Capital	462,944	457,255	
LONG-TERM DEBT			
Bonds (221)	705,700	715,500	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	705,700	715,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,178	1,567	28
Payables to Municipality (233)	360	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,613	14,310	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,151	15,877	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	287,301	281,776	38
Total Liabilities and Other Credits	1,473,096	1,470,408	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,268,827	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,268,827	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	226,573	0	0	0	9
Total Accumulated Provision	226,573	0	0	0	
Net Utility Plant	1,042,254	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	201,939				201,939	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,872				24,872	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	217				217	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,089	0	0	0	25,089	13
Debits during year						14
Book cost of plant retired	455				455	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	455	0	0	0	455	19
Balance End of Year	226,573	0	0	0	226,573	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
FMHA MORTGAGE REVENUE BONDS	82	82	2,277	1
Total			<u><u>2,277</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	231,930	1
Changes during year (explain):		2
Balance end of year	231,930	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FMHA MORTGAGE REVENUE BONDS	09/18/1990	09/01/2029	6.00%	705,700	1
Total Bonds (Account 221):				705,700	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,560	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	26,560	
Taxes paid during year:		
County, state and local taxes	25,268	6
Social Security taxes	1,152	7
PSC Remainder Assessment	140	8
Other (explain):		
NONE		9
Total payments and other debits	26,560	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA MORTGAGE REVENUE BONDS	14,310	42,233	42,930	13,613	1
Subtotal	14,310	42,233	42,930	13,613	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	14,310	42,233	42,930	13,613	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	281,776	0	0	0	0	281,776	1
Add credits during year:							
For Services	5,525					5,525	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	287,301	0	0	0	0	287,301	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	222,219	1
Total (Acct. 123):	222,219	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION FUNDS	42,932	3
RESERVE FUND	61,100	4
Total (Acct. 125):	104,032	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,565	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	16,427	9
DELINQUENT CUSTOMER RECEIVABLES FROM COUNTY	350	10
Total (Acct. 142):	36,342	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY (SEE FOOTNOTES)	3,369	14
Total (Acct. 145):	3,369	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
DUE TO NONREGULATED SEWER	360
Total (Acct. 233):	360
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,257,592	0	0	0	1,257,592	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	214,256	0	0	0	214,256	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	284,538	0	0	0	284,538	6
Other (specify):					0	7
Average Net Rate Base	758,798	0	0	0	758,798	
Net Operating Income	26,726	0	0	0	26,726	8
Net Operating Income as a percent of						
Average Net Rate Base	3.52%	N/A	N/A	N/A	3.52%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	231,930	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	228,169	3
Other (Specify):		4
Total Average Proprietary Capital	460,099	
Net Income		
Net Income	5,689	5
Percent Return on Proprietary Capital	1.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The residential fixed rate was increased from \$10.50 to \$16.50 effective for the third quarter billing, this should increase revenue by approximately \$7,700 annually.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The \$3,369 reported in Account 145 is delinquent accounts receivable that were put on the tax roll and are considered due from the municipality's tax agency fund. PJL

Signature Page (Page ii)

ENGELSON AND ASSOCIATES, LTD.
CERTIFIED PUBLIC ACCOUNTANTS
3317 Mormon Coulee Road
P.O. Box 785
La Crosse, WI 54602-0785
Phone 608-788-2181

To the Village Board
Village of Coon Valley
Melrose, Wisconsin

We have compiled the accompanying balance sheets of Coon Valley Municipal Water Utility as of December 31, 2000 and 2001 and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited in presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

Engleson & Associates, Ltd.
La Crosse, Wisconsin
March 21, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: toni@eacpas.psemail.com [mailto:toni@eacpas.psemail.com]

Sent: Thursday, August 08, 2002 4:51 PM

To: peter.leege@psc.state.wi.us

Subject: Response to analytical review of the Village of Coon Valley

I was forwarded your analytical review letter of the Village of Coon Valley's 2001 annual report from John Olson.

The \$3,369 reported in Account 145 is delinquent accounts receivable that were put on the tax roll and are considered due from the municipality's tax agency fund.

Toni Oian, CPA

Engelson and Associates

July 9, 2002

John P. Olson, Administrator
Coon Valley Municipal Water Utility
205 Anderson St
P.O. Box 129
Coon Valley, WI 54632-0129

2001 Analytical Review DWCCA-1360-PJL

Dear Mr. Olson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$3,369 reported in Account 145 on page F-18 and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your

FINANCIAL SECTION FOOTNOTES

response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1360.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	122,115	1
Total Sales of Water	122,115	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	540	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	540	
Total Operating Revenues	122,655	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,467	5
General Operating Expenses (680-690)	19,030	6
Total Operation and Maintenance Expenses	44,497	
Other Operating Expenses		
Depreciation Expense (403)	24,872	7
Amortization Expense (404)		8
Taxes (408)	26,560	9
Total Other Operating Expenses	51,432	
Total Operating Expenses	95,929	
NET OPERATING INCOME	26,726	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	59	246	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	59	246	
Metered Sales to General Customers (461)				
Residential	306	15,471	58,939	4
Commercial	29	1,509	5,949	5
Industrial	3	912	2,508	6
Total Metered Sales to General Customers (461)	338	17,892	67,396	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		53,803	8
Other Sales to Public Authorities (464)	2	185	670	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	342	18,136	122,115	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	53,803	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	53,803	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	540	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	540	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,496	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,194	3
Chemicals (630)	1,269	4
Supplies and Expenses (640)	4,528	5
Repairs of Water Plant (650)	6,980	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	25,467	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,017	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	2,563	10
Insurance Expense (684)	3,139	11
Employees Pensions and Benefits (686)	6,187	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	124	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,030	
Total Operation and Maintenance Expenses	44,497	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		183	2
Net property tax equivalent		25,268	
Social Security		1,152	3
PSC Remainder Assessment		140	4
Other (specify): NONE			5
Total tax expense		26,560	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226369				3
County tax rate	mills		7.315454				4
Local tax rate	mills		6.464563				5
School tax rate	mills		11.918443				6
Voc. school tax rate	mills		2.723462				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.648291				10
Less: state credit	mills		1.421595				11
Net tax rate	mills		27.226696				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.464563				14
Combined School Tax Rate	mills		14.641905				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.106468				17
Total Tax Rate	mills		28.648291				18
Ratio of Local and School Tax to Total	dec.		0.736744				19
Total tax net of state credit	mills		27.226696				20
Net Local and School Tax Rate	mills		20.059116				21
Utility Plant, Jan. 1	\$	1,246,357	1,246,357				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,246,357	1,246,357				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,246,357	1,246,357				26
Assessment Ratio	dec.		0.883507				27
Assessed Value	\$	1,101,165	1,101,165				28
Net Local & School Rate	mills		20.059116				29
Tax Equiv. Computed for Current Year	\$	22,088	22,088				30
Tax Equivalent per 1994 PSC Report	\$	25,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	25,451					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	164,780	8,797	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	164,880	8,797	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,880		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	84,852		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,325	843	20
Total Pumping Plant	106,057	843	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,896		23
Total Water Treatment Plant	1,896	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,255		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			173,577	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	173,677	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,880	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			84,852	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,168	20
Total Pumping Plant	0	0	106,900	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,896	23
Total Water Treatment Plant	0	0	1,896	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,255	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,364		26
Transmission and Distribution Mains (343)	651,464	5,260	27
Fire Mains (344)	0		28
Services (345)	71,103	5,633	29
Meters (346)	20,693	2,040	30
Hydrants (348)	59,027		31
Other Transmission and Distribution Plant (349)	102		32
Total Transmission and Distribution Plant	960,008	12,933	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	8,842		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,674	352	38
Other Tangible Property (390)	0		39
Total General Plant	13,516	352	
Total utility plant in service directly assignable	1,246,357	22,925	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,246,357	22,925	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			154,364	26
Transmission and Distribution Mains (343)			656,724	27
Fire Mains (344)			0	28
Services (345)			76,736	29
Meters (346)	455		22,278	30
Hydrants (348)			59,027	31
Other Transmission and Distribution Plant (349)			102	32
Total Transmission and Distribution Plant	455	0	972,486	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			8,842	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			5,026	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	13,868	
Total utility plant in service directly assignable	455	0	1,268,827	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	455	0	1,268,827	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,977	1,977	1
February			1,451	1,451	2
March			1,722	1,722	3
April			1,966	1,966	4
May			1,640	1,640	5
June			1,638	1,638	6
July			2,173	2,173	7
August			2,014	2,014	8
September			1,771	1,771	9
October			2,010	2,010	10
November			1,744	1,744	11
December			1,909	1,909	12
Total annual pumpage	0	0	22,015	22,015	
Less: Water sold				18,136	13
Volume pumped but not sold				3,879	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				536	16
Volume related to equipment/system malfunction				425	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				961	19
Volume pumped but unaccounted for				2,918	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				262	23
Date of maximum: 10/10/2001					24
Cause of maximum:					25
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/16/2001					27
Total KWH used for pumping for the year				34,752	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
203 ANDERSON	2	265	6	319,800	Yes	1
OLD MILL RD WELL DRIVE	3	275	18	400,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3		1
Location	2	3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	FAIRBANKS		5
Year Installed	1976	1990		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	300		8
Pump Motor or Standby Engine Mfr	ALTRONEY	ALTRONEY		10
Year Installed	1976	1990		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	175		10
			11
Total capacity in gallons (actual)	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8640		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,659	0	0	0	6,659	1
M	D	6.000	15,126	0	0	0	15,126	2
M	D	8.000	4,220	0	0	0	4,220	3
M	S	8.000	80	0	0	0	80	4
M	D	10.000	10,769	0	0	0	10,769	5
P	D	10.000	1,000	0	0	0	1,000	6
Total Within Municipality			37,854	0	0	0	37,854	
Total Utility			37,854	0	0	0	37,854	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	299	3	0	0	302		1
M	1.000	42	0	0	0	42		2
M	2.000	6	0	0	0	6		3
Total Utility		347	3	0	0	350	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	297	18	13	1	303	33	1
0.750	19	0	0	0	19	0	2
1.000	12	0	0	0	12	0	3
1.250	1	0	0	0	1	0	4
1.500	2	0	0	(1)	1	0	5
2.000	3	0	0	0	3	0	6
3.000	1	0	0	(1)	0	0	7
Total:	335	18	13	(1)	339	33	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	271	25	1	1	0	5	303	1
0.750	17	2	0	0	0	0	19	2
1.000	6	1	2	0	0	3	12	3
1.250	0	1	0	0	0	0	1	4
1.500	0	1	0	0	0	0	1	5
2.000	2	0	0	1	0	0	3	6
3.000	0	0	0	0	0	0	0	7
Total:	296	30	3	2	0	8	339	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	53				53	2
Total Fire Hydrants	53	0	0	0	53	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 53

Number of distribution system valves end of year: 130

Number of distribution valves operated during year: 65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account(643) Supplies and Expenses is \$4,413 less than in the year 2000. Last year extra testing was done and more supplied were purchased than usual.

Water Utility Plant in Service (Page W-08)

THERE IS AN ADDITION TO ACCOUNT 343 TRANSMISSION AND DISTRIBUTION MAINS, BUT THERE IS NO ADDITION ON THE MAIN SCHEDULE. THERE WAS NO INCREASE IN MAIN FOOTAGE, IT WAS A RE-ROUTING OF AN EXISTING MAIN.

Water Services (Page W-16)

THE THREE NEW SERVICES WERE PAID BY THE RESIDENTS, WHICH ARE ALSO INCLUDED IN CAPITAL CONTRIBUTIONS.

Meters (Page W-17)

THE VILLAGE HAS TWO 2 INCH RESIDENTIAL METERS. BOTH ARE 13-16 UNIT APARTMENT COMPLEXES.

THE ADJUSTMENTS TO THE METERS ARE A RESULT OF THE VILLAGE TAKING A NEW INVENTORY OF THEIR METERS IN ORDER TO REPORT THE PROPER AMOUNT IN THE CORRECT CATEGORY.
